

DEC 29 '09

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WASHINGTON, D.C.

SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
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December 29, 2009

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 4-7545 Rider 4

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 18, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: M&G Polymers USA, LLC
State Route 2
Apple Grove, WV 25502]

Section Chief
December 29, 2009
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A description of the railroad equipment covered by the enclosed document is:

48 railcars within the series SHPX 458522 - SHPX 458570 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to M&G Polymers USA, LLC, a Delaware Limited Liability Company ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

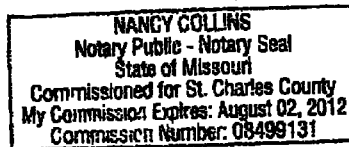
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 18th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 4 dated 2/27/08

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458522
	Hopper	SHPX	458523
	Hopper	SHPX	458524
	Hopper	SHPX	458525
	Hopper	SHPX	458526
	Hopper	SHPX	458527
	Hopper	SHPX	458528
	Hopper	SHPX	458529
	Hopper	SHPX	458530
	Hopper	SHPX	458531
	Hopper	SHPX	458532
	Hopper	SHPX	458533
	Hopper	SHPX	458534
	Hopper	SHPX	458535
	Hopper	SHPX	458536
	Hopper	SHPX	458537
	Hopper	SHPX	458539
	Hopper	SHPX	458540
	Hopper	SHPX	458541
	Hopper	SHPX	458542
	Hopper	SHPX	458543
	Hopper	SHPX	458544
	Hopper	SHPX	458545
	Hopper	SHPX	458546
	Hopper	SHPX	458547
	Hopper	SHPX	458548
	Hopper	SHPX	458549
	Hopper	SHPX	458550
	Hopper	SHPX	458551
	Hopper	SHPX	458552
	Hopper	SHPX	458553
	Hopper	SHPX	458554
	Hopper	SHPX	458555
	Hopper	SHPX	458556

Schedule A

Equipment

M&G Polymers USA, LLC

Contract 4-7545 rider 4

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	458557
	Hopper	SHPX	458558
	Hopper	SHPX	458559
	Hopper	SHPX	458560
	Hopper	SHPX	458561
	Hopper	SHPX	458562
	Hopper	SHPX	458563
	Hopper	SHPX	458564
	Hopper	SHPX	458565
	Hopper	SHPX	458566
	Hopper	SHPX	458567
	Hopper	SHPX	458568
	Hopper	SHPX	458569
	Hopper	SHPX	458570

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/29/09



Robert W. Alvord